



Date: November 3, 2009

Clerk of the Bankruptcy Court  
United States Bankruptcy Court  
701 East Broad Street – Courtroom 4000  
Richmond, Virginia 23219

RE: CIRCUIT CITY, INC., et al.,  
CASE NO. 08-35653 (KRH) JOINTLY ADMINISTERED  
UNITED STATES BANKRUPTCY COURT, EASTERN DISTRICT OF VIRGINIA

Dear Sir or Madam,

Imagination Entertainment opposes the relief requested for receivables of \$12,059.98 against our claim of \$37,996 which was filed under the claim of section 503(b)(9) of the "Bankruptcy Code" for the value of goods sold in the ordinary course of business and received by the debtors within 20 days before November 10, 2008 (the "petition Date" (i.e., between October 21, 2008 and November 9, 2008).

We have attached our statement of Circuit City's account which totals \$135,569.56. The \$12,059.98 in deductions being claimed are for invoices issued during the month of September 08 where the total billing for this month was \$89,481.84 Gross. The current claim into the Bankruptcy Court for \$37,996 is in fact for invoices we issued to Circuit City during the months of October & November 08 ONLY & are not affected by this \$12,059.98 September credit.

We respectfully request the Bankruptcy Court to overrule the objection to our claim.

Sincerely,

Kristian Fleming  
Chief Operations Officer

# Customer Inv Payments for: Circuit City Stores

Invoice #	Type	Invoice date	Original amount - Local	Month	Payment	Terms	Subst order	Customer's purchase order	Pay date
107450	INV	9/19/2008	4,233.84	09/2008	45	007743	2105220		11/3/2008
107451	INV	9/19/2008	5,447.52	09/2008	45	007744	2105226		11/3/2008
107452	INV	9/19/2008	9,010.48	09/2008	45	007745	2105219		11/3/2008
107453	INV	9/19/2008	8,520.48	09/2008	45	007746	2105225		11/3/2008
107454	INV	9/19/2008	9,010.48	09/2008	45	007747	2105217		11/3/2008
107455	INV	9/19/2008	11,663.28	09/2008	45	007748	2105223		11/3/2008
107456	INV	9/19/2008	7,490.64	09/2008	45	007749	2105216		11/3/2008
107457	INV	9/19/2008	9,707.76	09/2008	45	007750	2105222		11/3/2008
107458	INV	9/19/2008	5,645.12	09/2008	45	007751	2105218		11/3/2008
107459	INV	9/19/2008	7,263.36	09/2008	45	007752	2105224		11/3/2008
107469	INV	9/22/2008	4,993.76	09/2008	45	007800	2105221		11/6/2008
107470	INV	9/22/2008	6,495.12	09/2008	45	007801	2105227		11/6/2008
108483	INV	10/8/2008	3,102.84	10/2008	45	008977	2161967		11/22/2008
109075	INV	10/20/2008	1,642.68	10/2008	45	009812	2161966		12/4/2008
109076	INV	10/20/2008	912.60	10/2008	45	009813	2161968		12/4/2008
109731	INV	10/27/2008	365.04	10/2008	45	010401	2161969		12/11/2008
109732	INV	10/27/2008	730.08	10/2008	45	010402	2161970		12/11/2008
109733	INV	10/27/2008	1,338.48	10/2008	45	010403	2161971		12/11/2008
109946	INV	11/3/2008	4,613.80	10/2008	45	010632	2172018		12/18/2008
109947	INV	11/3/2008	2,931.12	10/2008	45	010633	2172017		12/18/2008
110000	INV	11/3/2008	9,499.00	10/2008	45	010679	2172013		12/18/2008
110001	INV	11/3/2008	9,499.00	10/2008	45	010680	2172014		12/18/2008
110002	INV	11/3/2008	5,373.72	10/2008	45	010681	2172015		12/18/2008
110003	INV	11/3/2008	6,079.36	10/2008	45	010682	2172016		12/18/2008

**TOTAL**

**135,569.56**

## Customer Inv Payments for: Circuit City Stores

Invoice	Type	Invoice date	Original amount - Local	Month posted	Terms	Sales order	Customer purchase order	Due date
109946	INV	11/3/2008	4,613.80	10/2008	45	010632	2172018	12/18/2008
109947	INV	11/3/2008	2,931.12	10/2008	45	010633	2172017	12/18/2008
110000	INV	11/3/2008	9,499.00	10/2008	45	010679	2172013	12/18/2008
110001	INV	11/3/2008	9,499.00	10/2008	45	010680	2172014	12/18/2008
110002	INV	11/3/2008	5,373.72	10/2008	45	010681	2172015	12/18/2008
110003	INV	11/3/2008	6,079.36	10/2008	45	010682	2172016	12/18/2008

Total

**37,996.00**